

EXHIBIT “A”

JAMES P. MANDEL, Ph.D.

CERTIFIED PUBLIC ACCOUNTANT

5115 BEECH

BELLAIRE, TEXAS 77401

TELEPHONE (713) 664-1122

FACSIMILE (713) 668-1122

June 28, 2007

Mr. Andy Vickery
Vickery, Waldner & Mallia
One Riverway Drive
Suite 1150
Houston, Texas 77056-1920

Dear Mr. Vickery:

I have finished an analysis in the **Phillip Wayne Ebel (Deceased)** case.

COMPENSATION

In the materials provided to me was an extensive file of materials developed from research that Mr. Ebel had undertaken in order to open a business. However, Mr. Ebel died before the business was opened. In order to account for the possibility of earnings from the business, I have performed an analysis that calculates the loss based upon each \$1,000 per year in earnings that the business would have generated. Assuming that the earnings would have started six (6) months after Mr. Ebel's death, the amount of loss based upon \$1,000 per year in earnings generated, reduced to present value, is:

EARNINGS START DATE 5/11/2003	
BASED UPON \$1,000 PER YEAR EARNINGS	
<u>Past Compensation</u>	<u>\$2.835</u>
<u>Future Compensation</u>	<u>\$8.992</u>
TOTAL COMPENSATION	\$11.827

Compensation was calculated as earnings net of Federal Income Tax. Future Compensation was discounted to the present by the "below-market discount rate method." Compensation has been adjusted for Mr. Ebel's personal consumption.

Past Compensation is that from the estimated date of the earnings start (May 11, 2003) to the date of trial (October 1, 2007) and Future Compensation is that estimated from the date of trial to Mr. Ebel's estimated retirement.

For example, if the jury were to find that Mr. Ebel's endeavor would have generated \$65,000 per year in earnings, the amount, past and future, of the loss would be \$768,755, which is 65 times the \$1,000 per year loss estimate (past and future) of \$11,827 shown above. Specifically, the loss would be:

EARNINGS START DATE 5/11/03	
GENERATING \$65,000 PER YEAR EXAMPLE	
Past Compensation	\$184,275
<u>Future Compensation</u>	<u>\$584.480</u>
TOTAL COMPENSATION	\$768.755

Assuming that the earnings would have begun twelve (12) months after Mr. Ebel's death, the results of the analysis using earnings generated of \$1,000 a year, as above, are:

EARNINGS START DATE 11/11/2003	
BASED UPON \$1,000 PER YEAR EARNINGS	
Past Compensation	\$2,512
<u>Future Compensation</u>	<u>\$9.010</u>
TOTAL COMPENSATION	\$11,522

Assuming that the earnings would have begun eighteen (18) months after Mr. Ebel's death, the results of the analysis using earnings generated of \$1,000 a year, as above, are:

EARNINGS START DATE 5/11/2004	
BASED UPON \$1,000 PER YEAR EARNINGS	
Past Compensation	\$2,189
<u>Future Compensation</u>	<u>\$9.028</u>
TOTAL COMPENSATION	\$11.217

Assuming that the earnings would have begun twenty-four (24) months after Mr. Ebel's death, the results of the analysis using earnings generated of \$1,000 a year, as above, are:

EARNINGS START DATE 11/11/2004	
BASED UPON \$1,000 PER YEAR EARNINGS	
Past Compensation	\$1.866
<u>Future Compensation</u>	<u>\$9.045</u>
TOTAL COMPENSATION	\$10.911

HOUSEHOLD SERVICES

The loss of Household Services is:

Past Household Services	\$65,519
Future Household Services	\$371,531
TOTAL HOUSEHOLD SERVICES	\$437,050

The estimate of Household Services is based upon an average of 2.64 hours per day and has been calculated up to life expectancy for Mr. Ebel. If Household Services were based upon an average of 1.00 hour per day the total loss of Household Services (past and future) would be \$165,637.

The sources used in the analysis include U.S. Department of Labor, Bureau of Labor Statistics; U.S. Department of the Treasury; Economic Report of the President, 2006; "A Markov Process Model of Work-Life Expectancies Based on Labor Market Activity in 1997-98," Ciecka, Donley and Goldman, Journal of Legal Economics, Winter 1999-00 an update to Worklife Estimates: Effects of Race and Education, U.S. Department of Labor, Bureau of Labor Statistics, Bulletin 2254, February 1986; United States Life Tables, 2003 - National Vital Statistics Reports, Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Health Statistics, National Vital Statistics System, Volume 54, Number 14, April 19, 2006; Handbook of Labor Statistics, U.S. Department of Labor, Bureau of Labor Statistics, Bulletin 1905, 1976; "American Time Use Survey," 2004, U.S. Department of Labor, Bureau of Labor Statistics as reported in The Dollar Value of a Day, 2005; Occupational Outlook Handbook, 2000-2001 Edition, Bulletin 2520, U.S. Department of Labor, Bureau of Labor Statistics; and, Wall Street Journal.

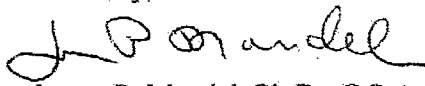
I have enclosed copies of the references used as data sources, supplemental references, copies of the spreadsheets that contain the calculations, and copies of spreadsheets that illustrate the calculations. In addition, I have enclosed a copy of my Curriculum Vitae and a list of testimony in deposition and trials.

The fee for my services is \$325 per hour.

In the event I receive additional information, I may revise my report.

If you have any questions, please do not hesitate to contact me.

Sincerely,



James P. Mandel, Ph.D., C.P.A.

Enclosures